

MONTANA LEGISLATIVE HISTORY

Chapter 59 19 93

Bill H 103 S _____ Original bill & history ☒ c

H. Committee on Taxation

Hearing Date(s) Jan 12 ☒ c

Jan 14 ☒ c

_____ ☐ c

_____ ☐ c

Date Out Jan 14 ☒ c

S. Committee on Taxation

Hearing Date(s) Feb 01 ☒ c

Feb 04 ☒ c

_____ ☐ c

_____ ☐ c

Feb 04 ☒ c

Did this bill originate in an interim committee? ☐ Yes ☐ No

Committee _____

Report _____

	TRANSMITTED TO SENATE		
1/19	FIRST READING		
1/19	REFERRED TO HIGHWAYS & TRANSPORTATION		
1/28	HEARING		
2/09	COMMITTEE REPORT—BILL CONCURRED		
2/10	2ND READING CONCURRED	49	1
2/11	3RD READING CONCURRED	49	1
	RETURNED TO HOUSE		
2/15	SIGNED BY SPEAKER		
2/16	SIGNED BY PRESIDENT		
2/17	TRANSMITTED TO GOVERNOR		
2/19	SIGNED BY GOVERNOR		
	CHAPTER NUMBER 58		
	EFFECTIVE DATE: 10/01/93		

HB 102 INTRODUCED BY SCHYE
 EXTEND TIME LIMIT FOR MISSOURI RIVER RESERVATIONS
 BY REQUEST OF DEPARTMENT OF NATURAL RESOURCES AND
 CONSERVATION

1/05	INTRODUCED		
1/05	REFERRED TO NATURAL RESOURCES		
1/05	FIRST READING		
1/13	HEARING		
1/21	COMMITTEE REPORT—BILL PASSED		
1/23	2ND READING PASSED	96	0
1/26	3RD READING PASSED	96	0
	TRANSMITTED TO SENATE		
1/28	FIRST READING		
1/28	REFERRED TO LOCAL GOVERNMENT		
1/29	REFERRED TO NATURAL RESOURCES		
3/05	HEARING		
3/24	COMMITTEE REPORT—BILL CONCURRED		
3/25	2ND READING CONCURRED	49	0
3/26	3RD READING CONCURRED	44	2
	RETURNED TO HOUSE		
4/02	SIGNED BY SPEAKER		
4/06	SIGNED BY PRESIDENT		
4/07	TRANSMITTED TO GOVERNOR		
4/12	SIGNED BY GOVERNOR		
	CHAPTER NUMBER 303		
	EFFECTIVE DATE: 04/12/93		

HB 103 INTRODUCED BY SWANSON
 CLARIFY TAX APPEAL ONLY FROM FINAL DEPARTMENT DECISION
 BY REQUEST OF DEPARTMENT OF REVENUE

1/05	INTRODUCED		
1/05	REFERRED TO TAXATION		
1/05	FIRST READING		
1/12	HEARING		
1/14	COMMITTEE REPORT—BILL PASSED		
1/16	2ND READING PASSED	94	2
1/18	3RD READING PASSED	94	3
	TRANSMITTED TO SENATE		
1/20	FIRST READING		
1/20	REFERRED TO TAXATION		
2/01	HEARING		
2/04	COMMITTEE REPORT—BILL CONCURRED		

2/10	2ND READING CONCURRED	50	0
2/11	3RD READING CONCURRED	50	0
	RETURNED TO HOUSE		
2/16	SIGNED BY SPEAKER		
2/16	SIGNED BY PRESIDENT		
2/17	TRANSMITTED TO GOVERNOR		
2/19	SIGNED BY GOVERNOR		
	CHAPTER NUMBER 59		
	EFFECTIVE DATE: 02/19/93		

INTRODUCED BY ROSE
 PROVIDE FOR SEIZURE AND FORFEITURE OF PROPERTY USED IN THEFT
 OR TRANSPORT OF STOLEN LIVESTOCK
 BY REQUEST OF DEPARTMENT OF LIVESTOCK

1/05	INTRODUCED		
1/05	REFERRED TO AGRICULTURE, LIVESTOCK & IRRIGATION		
1/05	FIRST READING		
1/06	FISCAL NOTE REQUESTED		
1/11	FISCAL NOTE RECEIVED		
1/11	FISCAL NOTE PRINTED		
1/12	HEARING		
1/23	COMMITTEE REPORT—BILL PASSED AS AMENDED		
1/26	2ND READING PASSED	94	3
1/28	3RD READING PASSED	95	2
	TRANSMITTED TO SENATE		
1/30	FIRST READING		
1/30	REFERRED TO AGRICULTURE, LIVESTOCK & IRRIGATION		
2/05	HEARING		
3/01	COMMITTEE REPORT—BILL CONCURRED AS AMENDED		
3/02	2ND READING CONCURRED	48	1
3/03	3RD READING CONCURRED	47	1
	RETURNED TO HOUSE WITH AMENDMENTS		
3/06	2ND READING AMENDMENTS CONCURRED	94	6
3/09	3RD READING AMENDMENTS CONCURRED	92	4
3/12	SIGNED BY SPEAKER		
3/12	SIGNED BY PRESIDENT		
3/15	TRANSMITTED TO GOVERNOR		
3/18	SIGNED BY GOVERNOR		
	CHAPTER NUMBER 108		
	EFFECTIVE DATE: 10/01/93		

INTRODUCED BY PECK, ET AL.
 ALLOW TRANSFER OF PORTION OF SCHOOL DISTRICT GENERAL FUND TO
 BUILDING RESERVE FUND

1/05	INTRODUCED
1/05	FIRST READING
1/06	REFERRED TO EDUCATION & CULTURAL RESOURCES
1/13	HEARING
1/14	FISCAL NOTE REQUESTED
1/20	FISCAL NOTE RECEIVED
1/20	FISCAL NOTE PRINTED
1/25	TABLED IN COMMITTEE

HOUSE BILL NO. 103

INTRODUCED BY SWANSON
BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE HOUSE

JANUARY 5, 1993

INTRODUCED AND REFERRED TO COMMITTEE
ON TAXATION.

FIRST READING.

JANUARY 14, 1993

COMMITTEE RECOMMEND BILL
DO PASS. REPORT ADOPTED.

JANUARY 15, 1993

PRINTING REPORT.

JANUARY 16, 1993

SECOND READING, DO PASS.

JANUARY 18, 1993

ENGROSSING REPORT.

THIRD READING, PASSED.
AYES, 94; NOES, 3.

TRANSMITTED TO SENATE.

IN THE SENATE

JANUARY 20, 1993

INTRODUCED AND REFERRED TO COMMITTEE
ON TAXATION.

FIRST READING.

FEBRUARY 4, 1993

COMMITTEE RECOMMEND BILL BE
CONCURRED IN. REPORT ADOPTED.

FEBRUARY 10, 1993

SECOND READING, CONCURRED IN.

FEBRUARY 11, 1993

THIRD READING, CONCURRED IN.
AYES, 50; NOES, 0.

RETURNED TO HOUSE.

IN THE HOUSE

FEBRUARY 12, 1993

RECEIVED FROM SENATE.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1 House BILL NO. 103
2 INTRODUCED BY Snawson
3 BY REQUEST OF THE DEPARTMENT OF REVENUE

4
5 A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THAT ONLY
6 FINAL DECISIONS OF THE DEPARTMENT OF REVENUE ARE APPEALABLE
7 TO THE STATE TAX APPEAL BOARD; AMENDING SECTION 15-2-302,
8 MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN
9 APPLICABILITY DATE."

10
11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

12 **Section 1.** Section 15-2-302, MCA, is amended to read:

13 "15-2-302. Direct appeal from department decision to
14 state tax appeal board -- hearing. (1) A person may appeal
15 to the state tax appeal board ~~any action~~ a final decision of
16 the department of revenue involving:

17 (a) property centrally assessed under chapter 23 of
18 this title;

19 (b) classification of property as new industrial
20 property;

21 (c) any other tax (other than the property tax) imposed
22 under this title; or

23 (d) any other matter in which ~~such~~ appeal is provided
24 by law.

25 (2) The appeal is made by filing a complaint with the

1 board within 30 days following receipt of notice of the
2 ~~department action~~ department's final decision. The complaint
3 ~~shall~~ must set forth the grounds for relief and nature of
4 relief demanded. The board shall immediately transmit a copy
5 of the complaint to the department.

6 (3) The department shall file with the board an answer
7 within 30 days following filing of a complaint and at ~~such~~
8 that time mail a copy to the complainant. The answer ~~shall~~
9 must set forth the department's response to each ground for
10 and type of relief demanded in the complaint.

11 (4) The board shall ~~thereafter hear the parties~~ conduct
12 the appeal in accordance with the contested case provisions
13 of the Montana Administrative Procedure Act."

14 NEW SECTION. **Section 2.** Applicability. [This act]
15 applies to final decisions made on or after [the effective
16 date of this act].

17 NEW SECTION. **Section 3.** Effective date. [This act] is
18 effective on passage and approval.

-End-

REP. HANSON said language requiring review of the agreements by the Revenue Oversight Committee has been stricken on page 8 of the bill. She asked if there is any overview of the agreements after they are signed before the legislative session.

REP. FOSTER asked Lee Heiman to research that issue.

Closing by Sponsor:

REP. TUNBY said the purpose of cooperative agreements is to prevent litigation. Cooperative agreements have already been signed with four different tribes regarding cigarette taxes, alcohol taxes, and motor fuel taxes. Those agreements are working well. He said the bill would streamline and improve the agreement process and relieve the legislature of micro-management responsibilities. He told the members the amendments would be worked out and presented at Executive Session.

HEARING ON HOUSE BILL 103

Opening Statement by Sponsor:

REP. SWANSON, Dist. 79, sponsor, said this bill simply clarifies that only final decisions of the Department of Revenue are appealable to the State Tax Appeal Board (STAB).

Proponents' Testimony:

Dave Woodgerd, Chief Counsel, Department of Revenue (DOR), said a bill was passed in the last session which clarified the tax appeal procedures of DOR and the State Tax Appeal Board. It stated any action regarding assessment and classification of property could be appealed. This bill clarifies that only final decisions of DOR can be appealed to STAB.

Opponents' Testimony:

Dan Walker, U.S. West, said he has no great problem with the bill. He said his comments are not intended to be either supporting or opposing the bill. He felt this language tightens up the procedures and, as a result, the 30 day notice for appeal may become too restrictive and should be extended to 60 days.

Questions From Committee Members and Responses:

REP. REAM asked about the proposed extension of notice to appeal.

Mr. Woodgerd said the clarifying language should not have any impact on the 30 day time period. The notice would not be issued until after the final decision was made. That procedure remains the same.

REP. HIBBARD asked what specific effect there would be on the appeal procedure if the language is changed.

Mr. Walker said in major matters involving centrally assessed property, there would be no problem. He was concerned that in minor matters the taxpayer might not have adequate time to prepare an appeal. He said he now understands that the bill was submitted because some appeals were being made to STAB as soon as the taxpayer received their tax notice, instead of waiting until DOR had a chance to work out the problem with them.

REP. MCCARTHY wondered why the Tax Appeals Board did not appear on the bill.

Mr. Woodgerd said STAB was well aware of the bill and he felt they were not opposed to the bill as they were not here to oppose it.

Closing by Sponsor:

REP. SWANSON said the bill is a simple clarification measure and should be passed on its own merit.

The Committee heard the concluding portion of the informational presentations from the Department of Revenue. Ken Morrison, Administrator, Property Assessment Division, and Randy Wilke, Bureau Chief, presented the concluding information on property taxes. DOR Director Mick Robinson thanked the Committee for providing the opportunity of presenting the tax overview and offered the continuing assistance of DOR in the deliberations of the Committee.

ADJOURNMENT

Adjournment: The meeting adjourned at 10:55 a.m.



REP. BOB GILBERT, Chair



JILL ROHYANS, Secretary

HOUSE OF REPRESENTATIVES

TAXATION

COMMITTEE

ROLL CALL

DATE

1/12/95

NAME	PRESENT	ABSENT	EXCUSED
REP. GILBERT, CHAIRMAN			✓
REP. FOSTER	✓		
REP. HARRINGTON	✓		
REP. ANDERSON	✓		
REP. BOHLINGER			✓
REP. DOLEZAL	✓		
REP. DRISCOLL	✓		
REP. ELLIOTT	✓		
REP. FELAND	✓		
REP. HANSON	✓		
REP. HARPER			
REP. HIBBARD	✓		
REP. KELLER	✓		
REP. McCAFFREE	✓		
REP. MCCARTHY	✓		
REP. NELSON	✓		
REP. ORR	✓		
REP. RANEY	✓		
REP. REAM	✓		
REP. TUNBY	✓		

HOUSE OF REPRESENTATIVES
VISITOR'S REGISTER

COMMITTEE

BILL NO.

103

DATE

1/12/92

SPONSOR(S)

PLEASE PRINT

PLEASE PRINT

PLEASE PRINT

NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Don Walker	US WEST	☒	☐
Dave Woolgar	MT DOR	☒	☐
		☐	☐
		☐	☐
		☐	☐
		☐	☐
		☐	☐
		☐	☐
		☐	☐
		☐	☐
		☐	☐
		☐	☐
		☐	☐
		☐	☐

PLEASE LEAVE PREPARED TESTIMONY WITH SECRETARY. WITNESS STATEMENT FORMS
ARE AVAILABLE IF YOU CARE TO SUBMIT WRITTEN TESTIMONY.

EXECUTIVE ACTION ON HOUSE BILL 8

Motion: REP. HARRINGTON moved to adopt the amendments as per Exhibit #1.

Vote: The motion CARRIED unanimously.

Motion: REP. HARRINGTON moved HB 8 Do Pass As Amended.

Vote: The motion CARRIED unanimously.

EXECUTIVE ACTION ON HOUSE BILL 47

Motion: REP. ELLIOTT moved HB 47 Do Pass.

Discussion:

REP. HARPER requested the Revenue Oversight Committee not compile a report if there is no need for one.

REP. RANEY wondered if the report language should be amended out of the bill if there is no need for it.

REP. GILBERT said the duties and responsibilities of the Coal Tax Oversight Committee are simply moved into the Revenue Oversight Committee. The enabling language "may" is permissive, therefore reports would not have to be compiled if there was no need for them. He cautioned there may be an occasion when such a report is needed and recommended keeping the report provision in the bill.

REP. HARPER noted the title of the bill says it is an act to "transfer" not to "amend" the duties of the Coal Tax Trust Oversight Committee.

REP. GILBERT said the bill saves money and time. If there is need for the Committee to meet, they can do so during a Revenue Oversight meeting which saves staff and travel time and money.

Vote: The motion CARRIED unanimously.

EXECUTIVE ACTION ON HOUSE BILL 103

Motion:

REP. DRISCOLL moved HB 103 Do Pass.

Discussion:

REP. NELSON asked if the 30 day appeal process should be extended to 60 days.

REP. FOSTER said there is no need to extend the time period as the appellant need only file a notice of appeal during that 30 days, not the full appeal itself.

Vote:

The motion CARRIED with REP. McCaffree voting no.

EXECUTIVE ACTION ON HOUSE BILL 119

Motion: REP. HARPER moved HB 119 be amended as per Exhibit #2.

Discussion:

REP. HANSON said these amendments are strictly technical corrections submitted by the Department of Revenue.

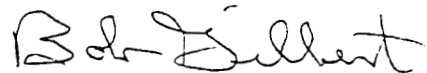
Vote: The motion CARRIED unanimously.

Motion: REP. HARPER moved HB 119 Do Pass As Amended.

Vote: The motion CARRIED unanimously.

ADJOURNMENT

Adjournment: The meeting adjourned at 9:25 p.m.



REP. BOB GILBERT, Chair



JILL ROHYANS, Secretary

HOUSE OF REPRESENTATIVES

TAXATION

COMMITTEE

ROLL CALL

DATE

1/14/93

NAME	PRESENT	ABSENT	EXCUSED
REP. GILBERT, CHAIRMAN	✓		
REP. FOSTER	✓		
REP. HARRINGTON	✓		
REP. ANDERSON	✓		
REP. BOHLINGER			✓
REP. DOLEZAL	✓		
REP. DRISCOLL	✓		
REP. ELLIOTT	✓		
REP. FELAND	✓		
REP. HANSON	✓		
REP. HARPER	✓		
REP. HIBBARD	✓		
REP. KELLER	✓		
REP. McCAFFREE	✓		
REP. MCCARTHY	✓		
REP. NELSON	✓		
REP. ORR	✓		
REP. PANEY	✓		
REP. REAM	✓		
REP. TUNBY	✓		

HOUSE STANDING COMMITTEE REPORT

January 14, 1993

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that House Bill 103 (first reading copy -- white) do pass.

Signed:

Bob Gilbert
Bob Gilbert, Chair

Bob Gilbert
11.5.12

Senator Eck asked Senator Yellowtail if it is the intent of his substitute motion that a 25% phase-in over four years looks more rational, but the intent is for the 1995 Legislature to address it again. Senator Yellowtail said that is exactly correct, and if the 1995 Legislature finds there has to be some adjustment in the entire system, then that adjustment can be made at that time.

VOTE ON SUBSTITUTE MOTION:

Substitute Motion to AMEND THE AMENDMENTS of January 29, 1993, for a 25% phase-in over four years CARRIED on oral vote with Senator Halligan voting "no".

VOTE ON ORIGINAL MOTION:

Motion for APPROVAL OF THE AMENDMENTS to SB 168 proposed by Senators Beck and Gage, dated January 29, 1993, AS AMENDED, CARRIED on oral vote.

DISCUSSION:

Senator Doherty explained his amendments to SB 168. The amendment dated January 30, 1993, proposes a 25% increase across the board for all agricultural land classes.

His amendments to SB 168, dated January 31, 1993, will revise the definition of agricultural land for real property taxation purposes, and assess it at 3.86%. The committee ended discussion on SB 168 because Representative Swenson arrived to present HB 103. The Committee will take SB 168 up at a later time.

HEARING ON HB 103

Opening Statement by Sponsor:

Representative Emily Swanson, representing House District 79, presented HB 103 which is a Department of Revenue bill clarifying language on appeals to the Tax Appeal Board. House Bill 103 allows that only a final decision by the Department of Revenue may be appealed to the State Tax Appeal Board.

Proponents' Testimony:

None.

Opponents' Testimony:

None.

Informational Testimony:

Mick Robinson, Director of the Department of Revenue, said that HB 103 is a clarification which would keep the taxpayers and the Department from unnecessary work in the event someone tried to appeal prior to a final decision by the Department. He urged the Committee's support of HB 103.

Questions From Committee Members and Responses:

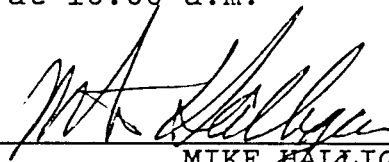
Upon questions by Senator Towe, Dave Woodgerd, legal counsel for the Department of Revenue, said HB 103 does not have a definition of a final decision because this bill dovetailed with the Montana Administrative Procedures Act which has an adequate definition of a final decision. Mr. Woodgerd further said that HB 103 is referring to the final agency decision which could be appealed.

Closing by Sponsor:

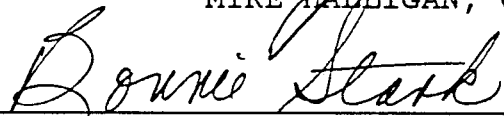
Representative Swanson offered no further closing remarks.

ADJOURNMENT

Adjournment: The meeting adjourned at 10:00 a.m.



MIKE HALLIGAN, Chair



BONNIE STARK, Secretary

MH/bjs

ROLL CALL

SENATE COMMITTEE TAXATION

DATE 2-1-93

[illegible]

FC8

Attach to each day's minutes

Proponents' Testimony:

None.

Opponents' Testimony:

None.

Informational Testimony:

Don Bentson, Administrator of the Centralized Services Division, Department of Revenue, said the Department agreed with the Legislative Auditor's recommendation for HB 119. This bill will merely change distribution of beer and wine taxes which would be either annually or every two years, whenever the U.S. census bureau estimates are available.

Questions From Committee Members and Responses:

Mr. Bentson, responding to questions by Senator Towe, said the census figures are currently available every two years but there may be some figures at the local level which would allow annual revision. The adjusted distribution formula would then remain in effect for the entire fiscal year.

Closing by Sponsor:

Representative Hanson said she would appreciate the support of the committee.

EXECUTIVE ACTION ON HB 119**MOTION/VOTE:**

Senator Towe moved HB 119 BE CONCURRED IN. The motion CARRIED UNANIMOUSLY on oral vote. Senator Harp will carry the bill on the Senate floor.

EXECUTIVE ACTION ON HB 103**MOTION/VOTE:**

Senator Eck moved HB 103 BE CONCURRED IN. The motion CARRIED UNANIMOUSLY on oral vote. Senator Eck will carry the bill on the Senate floor.

ROLL CALL

SENATE COMMITTEE TAXATION

DATE 2-4-93

[illegible]

FC8

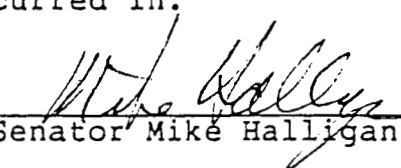
Attach to each day's minutes

SENATE STANDING COMMITTEE REPORT

Page 1 of 1
February 4, 1993

MR. PRESIDENT:

We, your committee on Taxation having had under consideration House Bill No. 103 (first reading copy -- blue), respectfully report that House Bill No. 103 be concurred in.

Signed: 
Senator Mike Halligan, Chair